

AMENDED IN SENATE JUNE 21, 2011

CALIFORNIA LEGISLATURE—2011–12 FIRST EXTRAORDINARY SESSION

**SENATE BILL**

**No. 3**

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**Introduced by Senator La Malfa**

**(Coauthors: Senators Alquist, Berryhill, Blakeslee, Calderon, Cannella, Correa, Dutton, Emmerson, Gaines, Harman, Huff, Rubio, Runner, Strickland, Vargas, Walters, Wright, and Wyland)**

**(Coauthors: Assembly Members Achadjian, Bill Berryhill, Chesbro, Conway, Donnelly, Galgiani, Grove, Halderman, Harkey, Huber, Jones, Knight, Morrell, Nestande, Nielsen, Olsen, Silva, Smyth, and Wagner)**

April 12, 2011

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~~An act to add Section 19003 to the Revenue and Taxation Code, An act to add Article 20 (commencing with Section 18895) to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation.~~

LEGISLATIVE COUNSEL'S DIGEST

SB 3, as amended, La Malfa. Personal and corporation taxes: ~~voluntary payment of additional taxes: contribution: Help Our State Fund.~~

~~The Personal Income Tax Law and the Corporation Tax Law impose taxes on, or measured by, income.~~

~~This bill would allow taxpayers to voluntarily pay an additional amount, in excess of the tax due, for the purpose of funding state government.~~



Line b: Add the additional amount of tax that

you voluntarily want to pay beyond

what you owe on Line a .....

Line c: Add lines a and b. This is your new tax owed ..

(d) The Franchise Tax Board shall revise the instructions for its personal income and corporation income tax forms to include instructions for the payment of additional taxes. The instructions shall be prepared in the following format:

Instructions for Step Help Our State: Voluntary Contribution  
to the State Budget

Line a: This amount represents the amount of tax you owe under current California law as shown on line .

Line b: If you wish to participate in the Help Our State Program, this line enables you to easily contribute any amount you choose, to voluntarily help fund our state's government.

Line c: This line shows the new total tax you will owe the State of California.

SECTION 1. Article 20 (commencing with Section 18895) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

#### Article 20. Help Our State Fund

18895. (a) Any individual may designate on the tax return that a contribution in excess of the tax liability, if any, shall be deposited in the General Fund. That designation is to be used as a voluntary contribution on the tax return.

(b) The contributions shall be in full dollar amounts and may be made individually by each signatory on a joint return.

(c) A designation under subdivision (a) shall be made for any taxable year on the original return for that taxable year, and once made shall be irrevocable. If payments and credits reported on the return, together with any other credits associated with the individual's account, do not exceed the individual's tax liability, the return shall be treated as if a designation has not been made.

(d) If an individual designates a contribution to more than one account or fund listed on the tax return, and the amount available is insufficient to satisfy the total amount designated, the

1 *contribution shall be allocated among the designees on a pro rata*  
2 *basis.*

3 *(e) For taxable years on or after January 1, 2011, the Franchise*  
4 *Tax Board shall revise the form of the tax return to include a space*  
5 *labeled “Help Our State Fund” to all for the designation permitted*  
6 *under subdivision (a). The form shall include in the instructions*  
7 *information that the contribution may be in the amount of one*  
8 *dollar (\$1) or more and that the contribution shall be used to*  
9 *support the state government’s general operations, including*  
10 *education, public safety, and other important programs.*

11 *(f) A deduction shall be allowed under Article 6 (commencing*  
12 *with Section 17201) of Chapter 3 of Part 10 for any contribution*  
13 *made pursuant to subdivision (a).*

14 *(g) This article shall remain in effect only until January 1, 2016,*  
15 *and as of that date is repealed.*

16 *(h) Notwithstanding the repeal of this article, any contribution*  
17 *amounts designated pursuant to this article prior to its repeal shall*  
18 *continue to be transferred and disbursed in accordance with this*  
19 *article as in effect immediately prior to that repeal.*

20 SEC. 2. This act addresses the fiscal emergency declared and  
21 reaffirmed by the Governor by proclamation on January 20, 2011,  
22 pursuant to subdivision (f) of Section 10 of Article IV of the  
23 California Constitution.

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